

James J. Sweeney, a Justice Department attorney claiming domicile in Boston, was not subject to the tax on intangible property, and therefore, by implication, the income tax which is replacing the intangible levy in April.

Concurrently, consideration is being given also to new sources of revenue, and Corporation Counsel Seelye plans to meet Chairman Nichols of the House District Subcommittee on fiscal affairs tomorrow to discuss a combination sales and income tax plan.